



Childcare Payments Act 2014

2014 CHAPTER 28

Childcare accounts

16 Account providers

- (1) Childcare accounts may be provided by any of the following—
 - (a) the Commissioners for Her Majesty's Revenue and Customs,
 - (b) a person or body with whom the Commissioners have entered into arrangements for the provision of childcare accounts, and
 - (c) if the Treasury so determine, the Director of Savings (“the Director”).
- (2) If the Director provides childcare accounts, the Director must in doing so act in accordance with any arrangements made between the Director and the Commissioners with respect to the provision of childcare accounts.
- (3) Arrangements made between the Commissioners and a person or body within paragraph (b) or (c) of subsection (1) may include provision for the making of payments by the Commissioners to the person or body in respect of the provision of childcare accounts (and accordingly nothing in section 15(8) or (9) affects the inclusion of such provision in the arrangements).
- (4) If the Commissioners provide childcare accounts—
 - (a) any reference to the account provider paying an amount to HMRC from a childcare account, or to HMRC directing the account provider to do so, is to be read as a reference to HMRC deducting the amount from the account,
 - (b) any requirement for the account provider to notify HMRC of any matter, or for HMRC to notify the account provider of any matter, is to be disregarded, and
 - (c) any requirement for the account provider to give anything to HMRC, or for HMRC to give anything to the account provider, is to be disregarded.

Commencement Information

- 11** S. 16 in force at 14.11.2016 for the purposes of the trial by [S.I. 2016/1083, reg. 2\(c\)](#)
- 12** S. 16 in force at 21.4.2017 in so far as not already in force by [S.I. 2017/578, reg. 3\(c\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 16.